

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

INTERNATIONAL SHIPHOLDING  
CORPORATION, *et al.*,<sup>1</sup>,

Reorganized Debtors.

Chapter 11

Case No. 16-12220 (DSJ)

Jointly Administered

**CERTIFICATION OF COUNSEL REGARDING THE GUC TRUSTEE'S EIGHTH  
(NON-SUBSTANTIVE) OMNIBUS OBJECTION TO CLAIMS (BOOKS AND  
RECORDS, AMENDED/SUPERSEDED AND LATE FILED CLAIMS)**

The undersigned counsel for the hereby certifies that:

1. December 20, 2024, Robert N. Michaelson (the “GUC Trustee”), in his capacity as trustee of the International Shipholding GUC Trust (the “GUC Trust”), filed the *GUC Trustee’s Eighth Omnibus (Non-Substantive) Objection to Claims (Books and Records, Amended/Superseded, and Late Filed Claims)* [Docket No. 1313] (the “Claims Objection”)<sup>2</sup>.

2. The Claims Objection was duly served in accordance with the Objection Procedures. *See Affidavit of Service*, Docket No. 1317.

3. Pursuant to the Claims Objection, objections to entry of an order granting the Claims Objection were due no later than January 9, 2025 at 4:00 p.m. Eastern Time (the “Objection Deadline”).

4. The undersigned hereby certifies that the GUC Trustee received informal responses from the State of Connecticut Unclaimed Property Division (“State of CT”), and

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<sup>1</sup> The Reorganized Debtors in these cases, along with the last four digits of each Reorganized Debtor’s federal tax identification number, are: International Shipholding Corporation (9662); Central Gulf Lines, Inc. (8979); Sulphur Carriers, Inc. (8965); and Waterman Steamship Corporation (0640). The service address for each of the above Reorganized Debtors is 2200 Eller Drive, P.O. Box 13038, Fort Lauderdale, FL 33316.

<sup>2</sup> A capitalized term used but not defined herein shall have the meaning ascribed to it in the Claims Objection.

Matson Navigation Company, Inc. (“Matson”). The State of CT has indicated it has no objection to the relief request in the Claims Objection.

5. The GUC Trustee and Matson have engaged in settlement negotiations and will be filing a stipulation resolving the Claims Objection with respect thereto in the near term.

6. Attached hereto as **Exhibit A** is a revised proposed form of order approving the Claims Objection (the “Proposed Order”) which removes Matson from the Claims Objection

7. A blacklined copy of the Proposed Order is attached hereto as **Exhibit B**, showing changes from the Order submitted with the Claims Objection.

8. Accordingly, the GUC Trustee requests that the Proposed Order attached hereto as **Exhibit A** be entered at the Court’s earliest convenience.

Dated: January 24, 2025  
New York, New York

PACHULSKI STANG ZIEHL & JONES LLP

*/s/ Beth E. Levine*

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